

 सत्यमेव जयते	<b>राजस्थान राजपत्र</b> <b>विशेषांक</b>	<b>RAJASTHAN GAZETTE</b> <b>Extraordinary</b>
	<b>साधिकार प्रकाशित</b>	<b>Published by Authority</b>
	वैशाख 15, बुधवार, शाके 1943-मई 5, 2021 Vaisakha 15, Wednesday, Saka 1943- May 5, 2021	

भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा  
अधिसूचनाएं

**FINANCE DEPARTMENT**  
**(TAX DIVISION)**  
**NOTIFICATION**  
**Jaipur, May 04, 2021**

**S.O.531** .-In exercise of the powers conferred by sub-section (1) of section 50 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) read with section 148 of the said Act, the State Government, on the recommendations of the Council, hereby makes the following further amendments in this department's notification No. F.12(56)FD/Tax/2017-Pt-I-39, dated the 29<sup>th</sup> June, 2017, as amended from time to time, namely:-

(i) In the said notification, in the first paragraph, in the first proviso, in the Table after S. No. 2, the following shall be inserted, namely: –

(1)	(2)	(3)	(4)
“3.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021
4.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
6.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for	Quarter ending March,

		the next 15 days, and 18 per cent thereafter	2021.”.
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2. This notification shall be deemed to have come into force with effect from the 18<sup>th</sup> day of April, 2021.

**[F.12(1)FD/Tax/2021-02]**  
**By Order of the Governor,**  
Omkar Mal Rajotiya,  
**Joint Secretary to the Government.**

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**Government Central Press, Jaipur.**